



Facility Name & ID Number Alden Estates of Evanston

# 0040733 Report Period Beginning: 1/1/2005 Ending: 12/31/2005

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	42	Skilled (SNF)	42	15,330	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	57	Sheltered Care (SC)	57	20,805	5
6		ICF/DD 16 or Less			6
7	99	TOTALS	99	36,135	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	270	1,781	10,144	12,195	8
9	SNF/PED					9
10	ICF	1,438	838		2,276	10
11	ICF/DD					11
12	SC		8,046		8,046	12
13	DD 16 OR LESS					13
14	TOTALS	1,708	10,665	10,144	22,517	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 62.31%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

Day care

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO x

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO x

I. On what date did you start providing long term care at this location?

Date started 3 / 15 / 96

J. Was the facility purchased or leased after January 1, 1978?

YES x Date NO

K. Was the facility certified for Medicare during the reporting year?

YES x NO If YES, enter number of beds certified 42 and days of care provided 9,416

Medicare Intermediary Administar Federal, Inc.

IV. ACCOUNTING BASIS

ACCRUAL x MODIFIED CASH\* CASH\*

Is your fiscal year identical to your tax year? YES x NO

Tax Year: 12/31/2005 Fiscal Year: 12/31/2005

\* All facilities other than governmental must report on the accrual basis.

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Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 1/1/2005 Ending: 12/31/2005

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>A. General Services</b>											
1	Dietary	418,201	11,699		429,900	1,612	431,512		431,512			1
2	Food Purchase		165,293		165,293	(24,802)	140,491	(1,713)	138,778			2
3	Housekeeping	46,779	24,903		71,682	436	72,118		72,118			3
4	Laundry	48,028	16,184		64,212	369	64,581		64,581			4
5	Heat and Other Utilities			171,980	171,980		171,980	(5,862)	166,118			5
6	Maintenance	50,292		104,010	154,302	313	154,615	3,807	158,422			6
7	Other (specify):* Related party salary							17,548	17,548			7
8	<b>TOTAL General Services</b>	563,300	218,079	275,990	1,057,369	(22,072)	1,035,297	13,780	1,049,077			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			83,400	83,400		83,400		83,400			9
10	Nursing and Medical Records	1,138,654	83,101	224,673	1,446,428	(38,772)	1,407,656	(90)	1,407,566			10
10a	Therapy	31,310			31,310		31,310		31,310			10a
11	Activities	41,455	1,661	4,994	48,110		48,110		48,110			11
12	Social Services	36,592			36,592		36,592		36,592			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Related party salary							11,391	11,391			15
16	<b>TOTAL Health Care and Programs</b>	1,248,011	84,762	313,067	1,645,840	(38,772)	1,607,068	11,301	1,618,369			16
	<b>C. General Administration</b>											
17	Administrative	77,176			77,176		77,176		77,176			17
18	Directors Fees											18
19	Professional Services			449,732	449,732		449,732	(400,466)	49,266			19
20	Dues, Fees, Subscriptions & Promotions			56,578	56,578	(4,440)	52,138	(39,482)	12,656			20
21	Clerical & General Office Expenses	171,808	20,409	112,066	304,283	4,544	308,827	(52,228)	256,599			21
22	Employee Benefits & Payroll Taxes			299,908	299,908	21,092	321,000	(2,999)	318,001			22
23	Inservice Training & Education					39,648	39,648		39,648			23
24	Travel and Seminar			4,606	4,606		4,606	6,511	11,117			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			109,410	109,410		109,410	8,687	118,097			26
27	Other (specify):* bad debt/related party salary			(4,712)	(4,712)		(4,712)	184,376	179,664			27
28	<b>TOTAL General Administration</b>	248,984	20,409	1,027,588	1,296,981	60,844	1,357,825	(295,601)	1,062,224			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,060,295	323,250	1,616,645	4,000,190		4,000,190	(270,520)	3,729,670			29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

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Facility Name & ID Number Alden Estates of Evanston #0040733 Report Period Beginning: 1/1/2005 Ending: 12/31/2005

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			45,820	45,820		45,820	177,946	223,766			30
31	Amortization of Pre-Op. & Org.							228,581	228,581			31
32	Interest			62,389	62,389		62,389	888,466	950,855			32
33	Real Estate Taxes							183,944	183,944			33
34	Rent-Facility & Grounds			878,115	878,115		878,115	(878,115)				34
35	Rent-Equipment & Vehicles			19,616	19,616		19,616	11,112	30,728			35
36	Other (specify):*							32,718	32,718			36
37	<b>TOTAL Ownership</b>			1,005,940	1,005,940		1,005,940	644,652	1,650,592			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		497,685	699,856	1,197,541		1,197,541	(282,877)	914,664			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops		1		1		1	(1)				41
42	Provider Participation Fee			22,995	22,995		22,995		22,995			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		497,686	722,851	1,220,537		1,220,537	(282,878)	937,659			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,060,295	820,936	3,345,436	6,226,667		6,226,667	91,254	6,317,921			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(21,491)	30		9
10	Interest and Other Investment Income	(119)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,713)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(957)	21		17
18	Fines and Penalties	(25)	32		18
19	Entertainment	(987)	20		19
20	Contributions	(191)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(6,967)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	4,712	27		24
25	Fund Raising, Advertising and Promotional	(37,153)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(80)	20		28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (64,971)		\$	30

OHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	299,345		34
35	Other- Attach Schedule	(143,120)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 156,225		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B) )	\$ 91,254		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	\$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

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Alden Estates of Evanston

ID#0040733

Report Period Beginning:1/1/2005

Ending:12/31/2005

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Valet Costs	\$ (47,599)	21	1
2	Late Fees on Utilities	(7,033)	5	2
3	Gift Shop Expenses	(1)	41	3
4	Intercompany Interest	(57,000)	32	4
5	Misc Income-telephone charge	(1,665)	21	5
6	Misc Income-Medical records	(1,027)	21	6
7	Misc Income-Interest	(8)	32	7
8	Misc Income-other	(160)	21	8
9	Marketing Manager	(31,058)	21	9
10	Back out 1% of Employee Benefits for Mrkt Mgr	(2,999)	22	10
11	Back out 32.97% of PAC fees from IHCA bills	(1,306)	20	11
12	Vendor Settlements on audit fees	3,092	21	12
13	Vendor Settlements on audit fees	(3,092)	19	13
14	Vendor Settlements Patient Acct	1,378	27	14
15	Vendor Settlements Patient Acct	(1,378)	21	15
16	Back out unallowable bad debt	(1,378)	27	16
17	Vendor Settlements - Simplex	100	6	17
18	Vendor Settlements - Simplex	(100)	21	18
19	Bank charges	(1,648)	21	19
20	Deferred Maintenance Adjustment	(238)	6	20
21	RE Tax refund eliminating (post 1999)	10,000	33	21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(143,120)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 1/1/2005 Ending: 12/31/2005

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,713)	0	0	0	0	0	0	0	0	0	0	(1,713)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(7,033)	0	1,171	0	0	0	0	0	0	0	0	(5,862)	5
6	Maintenance	(138)	0	3,486	0	0	0	459	0	0	0	0	3,807	6
7	Other (specify):*	0	0	17,548	0	0	0	0	0	0	0	0	17,548	7
8	<b>TOTAL General Services</b>	<b>(8,884)</b>	<b>0</b>	<b>22,205</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>459</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,780</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	3,834	(3,924)	0	0	0	0	0	0	(90)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	11,391	0	0	0	0	0	0	0	0	11,391	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>11,391</b>	<b>3,834</b>	<b>(3,924)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,301</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(10,059)	8,178	(398,585)	0	0	0	0	0	0	0	0	(400,466)	19
20	Fees, Subscriptions & Promotions	(39,717)	0	235	0	0	0	0	0	0	0	0	(39,482)	20
21	Clerical & General Office Expenses	(82,500)	1,648	12,297	5,490	10,837	0	0	0	0	0	0	(52,228)	21
22	Employee Benefits & Payroll Taxes	(2,999)	0	0	0	0	0	0	0	0	0	0	(2,999)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	6,511	0	0	0	0	0	0	0	0	6,511	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	8,589	98	0	0	0	0	0	0	0	0	8,687	26
27	Other (specify):*	4,712	0	159,292	8,125	12,247	0	0	0	0	0	0	184,376	27
28	<b>TOTAL General Administration</b>	<b>(130,563)</b>	<b>18,415</b>	<b>(220,152)</b>	<b>13,615</b>	<b>23,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(295,601)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(139,447)</b>	<b>18,415</b>	<b>(186,556)</b>	<b>17,449</b>	<b>19,160</b>	<b>0</b>	<b>459</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(270,520)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number     Alden Estates of Evanston     #     0040733     Report Period Beginning:     1/1/2005     Ending:     12/31/2005

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(21,491)	189,541	8,035	0	1,861	0	0	0	0	0	0	177,946	30
31	Amortization of Pre-Op. & Org.	0	227,952	629	0	0	0	0	0	0	0	0	228,581	31
32	Interest	(57,152)	913,697	27,464	0	2,036	2,421	0	0	0	0	0	888,466	32
33	Real Estate Taxes	10,000	170,588	2,560	0	796	0	0	0	0	0	0	183,944	33
34	Rent-Facility & Grounds	0	(878,115)	0	0	0	0	0	0	0	0	0	(878,115)	34
35	Rent-Equipment & Vehicles	0	0	11,112	0	0	0	0	0	0	0	0	11,112	35
36	Other (specify):*	0	32,718	0	0	0	0	0	0	0	0	0	32,718	36
37	TOTAL Ownership	(68,643)	656,381	49,800	0	4,693	2,421	0	0	0	0	0	644,652	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(98,122)	(47,807)	(136,948)	0	0	0	0	0	(282,877)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(1)	0	0	0	0	0	0	0	0	0	0	(1)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	(1)	0	0	(98,122)	(47,807)	(136,948)	0	0	0	0	0	(282,878)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(208,091)	674,796	(136,756)	(80,673)	(23,954)	(134,527)	459	0	0	0	0	91,254	45



VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
The Alden Group	100	See page 6K		See page 6K		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent Income	\$ 878,115	Alden Estates of Evanston II, Inc.		\$	\$ (878,115)	1
2	V	32	Investment Income - RR	533	Alden Estates of Evanston II, Inc.			(533)	2
3	V	32	Investment-Misc	1,336	Alden Estates of Evanston II, Inc.			(1,336)	3
4	V	19	Accounting Fees		Alden Estates of Evanston II, Inc.		4,200	4,200	4
5	V	19	Professional Fees		Alden Estates of Evanston II, Inc.		3,978	3,978	5
6	V	21	Bank Fees		Alden Estates of Evanston II, Inc.		1,648	1,648	6
7	V	32	Refinancing Fee on Mortgage		Alden Estates of Evanston II, Inc.		387,052	387,052	7
8	V	33	RE Tax Expense		Alden Estates of Evanston II, Inc.		170,588	170,588	8
9	V	26	Property & Liability Insurance		Alden Estates of Evanston II, Inc.		8,589	8,589	9
10	V	36	Mortgage Insurance Premium		Alden Estates of Evanston II, Inc.		32,718	32,718	10
11	V	32	Interest on Mortgage Note		Alden Estates of Evanston II, Inc.		528,514	528,514	11
12	V	30	Depreciation		Alden Estates of Evanston II, Inc.		189,541	189,541	12
13	V	31	Amortization		Alden Estates of Evanston II, Inc.		227,952	227,952	13
14	Total			\$ 879,984			\$ 1,554,780	\$ * 674,796	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional fees	\$ 405,068	Alden Management Services		\$ 6,483	\$ (398,585)	15
16	V	21	Clerical and G & A		Alden Management Services		12,297	12,297	16
17	V	5	Utilities		Alden Management Services		1,171	1,171	17
18	V	6	Maintenance		Alden Management Services		3,486	3,486	18
19	V	24	Travel & seminar		Alden Management Services		6,511	6,511	19
20	V	26	Insurance		Alden Management Services		98	98	20
21	V	20	Dues/subscriptions/fees etc		Alden Management Services		235	235	21
22	V	30	Depreciation		Alden Management Services		8,035	8,035	22
23	V	31	Amortization		Alden Management Services		629	629	23
24	V	33	Real estate taxes		Alden Management Services		2,560	2,560	24
25	V	35	Rent-equipment/vehicles		Alden Management Services		11,112	11,112	25
26	V	32	Interest		Alden Management Services		27,464	27,464	26
27	V	7	Salaries-general serv		Alden Management Services		17,548	17,548	27
28	V	15	Salaries-health care		Alden Management Services		11,391	11,391	28
29	V	27	Salaries-general admin		Alden Management Services		159,292	159,292	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 405,068			\$ 268,312	\$ * (136,756)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V	10	Equip Rental-Patient Care	3,060	Prism Health Care		6,894	3,834	16
17	V	39	Ancillary Supplies	128,529	Prism Health Care		30,407	(98,122)	17
18	V	27	Gen'l & Admin Salaries		Prism Health Care		8,125	8,125	18
19	V	21	Gen'l & Admin Expenses		Prism Health Care		5,490	5,490	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 131,589			\$ 50,916	\$ * (80,673)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Drugs	\$ 209,376	Forum Extended Care II		\$ 297,992	\$ 88,616	15
16	V	39	IV	159,753	Forum Extended Care II		23,336	(136,417)	16
17	V	39	Wound Care Kits	27	Forum Extended Care II		21	(6)	17
18	V	10	House Stock	4,068	Forum Extended Care II		3,608	(460)	18
19	V	10	Pharmacy Consultant	26,991	Forum Extended Care II		23,527	(3,464)	19
20	V	27	Employee Vaccine	585	Forum Extended Care II		458	(127)	20
21	V	27	G & A Salary		Forum Extended Care II		12,374	12,374	21
22	V	21	General & Admin		Forum Extended Care II		10,837	10,837	22
23	V	32	Interest		Forum Extended Care II		2,036	2,036	23
24	V	33	RE Tax		Forum Extended Care II		796	796	24
25	V	30	Depreciation		Forum Extended Care II		1,861	1,861	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 400,800			\$ 376,846	\$ * (23,954)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy	\$ 675,064	Community Physical Therapy	100.00%	\$ 538,116	\$ (136,948)	15
16	V	32	Interest		Community Physical Therapy		2,421	2,421	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 675,064			\$ 540,537	\$ * (134,527)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs & Maintenance	\$ 19,542	Alden Bennett Construction		\$ 20,001	\$ 459	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 19,542			\$ 20,001	\$ * 459	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ 0	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number      Alden Estates of Evanston      #      0040733      Report Period Beginning:      1/1/2005      Ending:      12/31/2005

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1  Name	2  Title	3  Function	4  Ownership Interest	5  Compensation Received From Other Nursing Homes*	6  Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7  Compensation Included in Costs for this Reporting Period**		8  Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd Schlossberg      a.	President	CEO	100.00	136,753	0.788	1.97	salary	\$ 2,747	27-7	1
2	Lauren Magnusson      b.	Nurse Coordinator	nursing admin.	0.00	74,262	0.788	1.97	salary	1,492	15-7	2
3	Terry Magnusson      c.	Maint. Supervisor	construct/maint	0.00	50,486	0.788	1.97	salary	1,014	7-7	3
4											4
5											5
6											6
7	a. Floyd Schlossberg is the President and sole stockholder of Alden Group, Ltd.										7
8	b. Lauren Magnusson is the daughter of Floyd Schlossberg.										8
9	c. Terry Magnusson is the son-in-law of Floyd Schlossberg.										9
10											10
11											11
12											12
13								TOTAL	\$ 5,253		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.





IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Cambridge		x	Mortgage	\$43,000.00	06/2005	\$ 8,000,800	\$ 7,969,034	07/2040	5.5000	\$ 528,514	1	
2	Cambridge		x	Pre-payment penalty							387,052	2	
3												3	
4												4	
5	Therapeutic Systems		x	Working Capital							5,364	5	
	Working Capital												
6	Related Party - AMS & T Syst	x		Working Capital							27,464	6	
7	Related Party - FECII	x		Working Capital							2,036	7	
8	Related Party - CPT	x		Working Capital							2,421	8	
9	TOTAL Facility Related					\$43,000.00		\$ 8,000,800	\$ 7,969,034			\$ 952,851	9
	B. Non-Facility Related*												
10	Interest Income on RR	x									(533)	10	
11	Interest Income on Evan II	x									(1,336)	11	
12	Misc Interest Income		x								(127)	12	
13												13	
14	TOTAL Non-Facility Related							\$	\$			\$ (1,996)	14
15	TOTALS (line 9+line14)							\$ 8,000,800	\$ 7,969,034			\$ 950,855	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 32,718 Line # 36

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2004 report.

Important, please see the next worksheet, "RE\_Tax". The real estate tax statement and bill must accompany the cost report.

\$208,700

1

2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)

\$191,788

2

3. Under or (over) accrual (line 2 minus line 1).

\$(16,912)

3

4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)

\$197,500

4

5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C.  
(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)

\$

5

6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.  
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)

\$

6

7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.

\$180,588

7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:

2000	220,724	8
2001	193,457	9
2002	196,564	10
2003	202,663	11
2004	191,788	12

Accrual based on 3% increase over prior year bill

	FOR OHF USE ONLY	
13	FROM R. E. TAX STATEMENT FOR 2004 \$	13
14	PLUS APPEAL COST FROM LINE 5 \$	14
15	LESS REFUND FROM LINE 6 \$	15
16	AMOUNT TO USE FOR RATE CALCULATION \$	16

NOTES:

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Estates of Evanston COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0040733

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE ( 773 ) 286-3883 FAX #: ( 773 ) 286-3743

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>10-10-200-077-000</u>	<u>Nursing Home Facility</u>	\$ <u>191,788.00</u>	\$ <u>191,788.00</u>
2. <u>See attached</u>	<u>Related Party - Alden Management</u>	\$ <u>130,007.00</u>	\$ <u>2,560.00</u>
3. <u>See attached</u>	<u>Related Party - Forum</u>	\$ <u>15,792.00</u>	\$ <u>796.00</u>
4. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
5. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
6. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
7. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
8. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
9. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
10. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
TOTALS		\$ <u>337,587.00</u>	\$ <u>195,144.00</u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES x NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 53,567 B. General Construction Type: Exterior Brick Frame Steel Number of Stories

C. Does the Operating Entity? (a) Own the Facility (x) (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.  
(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (x) (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.  
(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)  
List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? (x) YES ( ) NO  
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized: 35  
3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:  
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	SNF/Assisted living	53,277	1995	\$ 350,000	1
2					2
3	TOTALS	53,277		\$ 350,000	3

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5	99		1995	1994	5,377,512	159,376	39	137,885	(21,491)	1,487,320	5
6	Building		1999		54,450	1,601	34	1,601		9,607	6
7											7
8	related party Forum			1978	14,541		25			14,541	8
	Improvement Type**										
9	Repair: boiler, valve, elect. Fixtures, heater, TV antenna			1995	17,311	1,330	10-20	1,330		13,712	9
10	Install lawn sprinkler system			1996	19,670	1,311	15	1,311		12,276	10
11	Demolition, excavating, electricalwork, masonry			1996	39,481	2,715	25	2,715		22,822	11
12	Sign			1996	745	62	12	62		569	12
13	Sink			1996	1,366	68	20	68		654	13
14	Motor repair			1996	3,300	165	20	165		1,650	14
15	Elevator remodeling			1996	3,018	151	20	151		1,396	15
16	Install new electrical outlets			1997	2,542		5			2,542	16
17	Telephone system upgrade			1997	2,698	270	10	270		2,181	17
18	Repair panel			1998	3,631		5			3,631	18
19	Repair rainshields, relief valve			1998	7,117	712	10	712		5,397	19
20	Replace fan motor			1998	5,797		5			5,797	20
21	Electrical panel			1998	1,926	193	10	193		1,413	21
22	Replace freezer compressor			1998	3,457	346	10	346		2,535	22
23	Replace fire alarm sys			1998	56,459	3,764	15	3,764		27,288	23
24	Elm heating-cooler-hvac			1999	2,500	250	10	250		1,625	24
25	Aqua plumbing-water heater			1999	10,445	696	15	696		4,294	25
26	CSI-repair air maint. Handler unit			1999	1,855	185	10	185		1,267	26
27	New horizons-hook up phones			1999	1,827	183	10	183		1,203	27
28	Alden Bennett Const.			2000	7,160	716	10	716		4,296	28
29	The floor source-lobby & elevator carpeting			2000	3,652	122	5	122		3,652	29
30	Alden Bennett Const.-wallcovering			2000	1,350	45	5	45		1,350	30
31	DBS Contracting-repair lawn sprinkler			2000	2,281	228	10	228		1,254	31
32	CSI-install disposal			2000	2,341	273	5	273		2,341	32
33	Forx valley fire & safety-repair sprinkler system			2000	1,765	118	15	118		638	33
34	CSI-replace compressor			2000	1,770	177	10	177		959	34
35	Alden Bennett-seea/stripe parking lot, replace sidewalk			2000	5,582	625	5-15	625		3,345	35
36	Service on Elliot Will -CSI Coker			2001	5,205	521	10	521		2,083	36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Capps plumbing repair for meter bypass line	2001	\$1,840	\$368	5	\$368	\$	\$1,472	37
38	The floor source - lobby & elevator carpet	2001	944	189	5	189		755	38
39									39
40	ABC (amtech lighting)	2002	2,202	110	20	110		349	40
41	New Horizon (replace main frame)	2002	1,745	349	5	349		1,250	41
42	ABC - parquet ffloor	2003	5,398	540	10	540		1,575	42
43	ABC - interior work - various - walls/bathroom	2003	8,703	870	10	870		2,466	43
44	ABC - replaced HID Ballasts (3) HID Lamp (1)	2003	2,870	287	10	287		813	44
45	Csi-Coker - door gasket/safety switch	2003	2,480	496	5	496		1,281	45
46	ABC - sewage ejector pump - install	2003	6,104	610	10	610		1,424	46
47	ABC	2003	6,955	695	10	695		1,448	47
48	US Foods - steamer	2003	1,059	212	5	212		441	48
49	ABC-fence work	2004	1,875	234	8	234		468	49
50	ABC-interior work various walls/bathroom	2004	2,540	254	10	254		423	50
51	ABC-replaced HID ballasts	2004	1,406	70	20	70		99	51
52	New Horizons - move phone extensions between floors	2005	1,358	272	5	272		272	52
53	ABC - Shaw Malabar carpet for 1st floor	2005	6,493	649	10	649		649	53
54	ABC - Excelon VC Tile in PT room	2005	5,292	265	10	265		265	54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$5,722,018	\$182,673		\$161,182	\$(21,491)	\$1,659,088	70

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 5,722,018	\$ 182,673		\$ 161,182	\$ (21,491)	\$ 1,659,088	1
2									2
3	Related Party-Forum Prof Center Building:								3
4	Leasehold Improvement-Remodeling	1980	11,034		15			11,034	4
5	Leasehold Improvement-Remodeling	1980	17,284		20			17,284	5
6	Leasehold Improvement-Tenant Improvement	1987	893		13			893	6
7	Leasehold Improvement-AMS Remodel	1988	14,339		10			14,339	7
8	Leasehold Improvement-Roof	1994	3,203	200	16	200		2,204	8
9	Leasehold Improvement-Build.Improv.	1996	1,129	71	16	71		702	9
10	Leasehold Improvement-Asphalting	2000	88		3			88	10
11	Leasehold Improvement-DAI	2001	154	15	10	15		64	11
12	Leasehold Improvement-Bathrooms	2002	667	76	7	76		242	12
13	Leasehold Improvement-Suite Renovation	2003	1,638	164	10	164		491	13
14	Leasehold Improvement-Plumbing, Construct, Concrete, Doors, etc	2004	1,801	329	7	329		465	14
15	Leasehold Improvement-Add-on Improvement, fixture base	1980	71		23			71	15
16	Leasehold Improvement-Add-on Improvement, lighting base	2001	123	25	5	25		117	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26	Related Party-AMS:								26
27	Leasehold Improvement-Remodeling	1993	5,938		7			5,938	27
28	Leasehold Improvement-Remodeling	2002	4,861	694	7	694		1,997	28
29	Leasehold Improvement-Remodeling	2003	5,085	726	7	726		2,072	29
30									30
31									31
32									32
33	Forum Extended Care, LLC-building/building improv	1999	12,928	306	30	306		2,139	33
34	TOTAL (lines 1 thru 33)		\$ 5,803,254	\$ 185,280		\$ 163,789	\$ (21,491)	\$ 1,719,228	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete.



XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$575,352	\$55,742	\$55,742	\$		\$233,251	71
72	Current Year Purchases	28,623	1,588	1,588			1,588	72
73	Fully Depreciated Assets	117,876	2,536	2,536			117,876	73
74								74
75	TOTALS	\$721,851	\$59,866	\$59,866	\$		\$352,715	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Related Party - AMS	Various: Bus/Autos	1998-2004	\$4,706	\$111	\$111	\$	3	\$4,638	76
77										77
78										78
79										79
80	TOTALS			\$4,706	\$111	\$111	\$		\$4,638	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$6,879,811	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$245,257	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$223,766	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(21,491)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$2,076,581	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: related party - cost is backed out
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
If NO, see instructions.
- ☐ YES
- ☒ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.  
This amount was calculated by dividing the total amount to be amortized  
by the length of the lease .
9. Option to Buy: ☐ YES ☐ NO Terms: \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?  
16. Rental Amount for movable equipment: \$ 10,942 Description: copy machine lease  
(Attach a schedule detailing the breakdown of movable equipment)
- ☐ YES
- ☒ NO

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	transport non-patient		\$ 722.83	\$ 8,674	17
18					18
19	related party - AMS		926.00	11,112	19
20					20
21	TOTAL		\$ #####	\$ 19,786	21

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

10. Effective dates of current rental agreement:

Beginning 4/1/2000

Ending 4/30/2020

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	12/31/2006	\$ 792,867
13.	12/31/2007	\$ 792,867
14.	12/31/2008	\$ 792,867

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

Skilled nurses on site

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

		ALLOCATION OF COSTS (d)			
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost						
					Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 275,884	\$		\$ 275,884	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			25,019			25,019	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			374,160			374,160	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	see PG 16A	# of prescripts				161,575		161,575	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):	see PG 16A				(136,948)	214,974		78,026	13
14	TOTAL			\$		\$ 538,115	\$ 376,549		\$ 914,664	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

ALDEN EVANSTON REHAB & HCC

2005

Page 16
Col 5: PT,OT, & ST
Col 6: Other
Amount

XIV. SPECIAL SERVICES (Direct Cost)

Service

1. OT	39-3	\$275,884.00
2. ST	39-3	25,019.00
3.		
4. PT	39-3	374,160.00
5.		
6.		
7.		
8.		
9. Pharmacy	See pg 16A	209,377.00
Plus: Related Party- Forum Drugs		88,615.00
Plus: Related Party- Forum I.V.		(136,417.00)
Total to line 9 Pharmacy		161,575.00
10.		
11.		
12. Exceptional Care-Column 3	See pg 16A	0.00
12. Exceptional Care-Column 6	See pg 16A	0.00
Related Party- CPT	col 5	(136,948.00)
13.Other : Lab,x-ray therapy,Mattress,Pyramid billings		313,102.00
Related Party- Prism		(98,122.00)
Plus: Related Party- Forum Wound Vac		(6.00)
Oxygen Costs-IDPA		
Total line 13	col 6	214,974.00
Total line 13	col 8	78,026.00
Total		914,664.00

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$	\$ 16,033	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 45,000 )	868,112	903,458	3
4	Supply Inventory (priced at )	794	794	4
5	Short-Term Investments			5
6	Prepaid Insurance		26,344	6
7	Other Prepaid Expenses	6,981	6,981	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd parties	12,553	12,553	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 888,440	\$ 966,163	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		980,000	13
14	Buildings, at Historical Cost		6,278,135	14
15	Leasehold Improvements, at Historical Cost	303,202	303,202	15
16	Equipment, at Historical Cost	210,464	638,914	16
17	Accumulated Depreciation (book methods)	(286,980)	(1,367,105)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		405,438	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Refinancing Fee		174,796	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 226,686	\$ 7,413,380	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 1,115,126	\$ 8,379,543	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 2,377,574	\$ 2,456,843	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	92,956	92,956	28
29	Short-Term Notes Payable	31,337	31,337	29
30	Accrued Salaries Payable	192,105	192,105	30
31	Accrued Taxes Payable (excluding real estate taxes)	36,356	36,356	31
32	Accrued Real Estate Taxes(Sch.IX-B)		197,500	32
33	Accrued Interest Payable		36,525	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	Accrued Ins, expenses, deferred rev	146,194	454,894	36
37	AP to Owners or Related parties	4,538,737	4,417,425	37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 7,415,259	\$ 7,915,941	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,889,765	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$	\$ 7,889,765	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 7,415,259	\$ 15,805,706	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ (6,300,133)	\$ (7,426,163)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 1,115,126	\$ 8,379,543	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (5,894,532)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (5,894,532)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(405,601)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (405,601)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (6,300,133)	24 *

\* This must agree with page 17, line 47.

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 1/1/2005 Ending: 12/31/2005

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 5,749,957	1
2	Discounts and Allowances for all Levels	( )	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,749,957	3
	B. Ancillary Revenue		
4	Day Care	5,100	4
5	Other Care for Outpatients		5
6	Therapy	5,075	6
7	Oxygen	78	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 10,253	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	147	12
13	Barber and Beauty Care	300	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio	1,260	15
16	Rental of Facility Space		16
17	Sale of Drugs	1,785	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	(785)	19
20	Radiology and X-Ray		20
21	Other Medical Services	46,662	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 49,369	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	119	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 119	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See page 19A and 19B	11,368	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 11,368	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,821,066	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,057,369	31
32	Health Care	1,645,840	32
33	General Administration	1,296,981	33
	B. Capital Expense		
34	Ownership	1,005,940	34
	C. Ancillary Expense		
35	Special Cost Centers	1,197,542	35
36	Provider Participation Fee	22,995	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,226,667	40
41	Income before Income Taxes (line 30 minus line 40)**	(405,601)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (405,601)	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? not yet done If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.



XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)  
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	400	464	\$ 15,885	\$ 34.23	1
2	Assistant Director of Nursing					2
3	Registered Nurses	14,662	15,254	471,527	30.91	3
4	Licensed Practical Nurses	9,486	9,818	267,920	27.29	4
5	CNAs & Orderlies	28,856	29,714	307,776	10.36	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,141	2,266	31,311	13.82	8
9	Activity Director	120	120	2,692	22.43	9
10	Activity Assistants	5,423	5,929	69,486	11.72	10
11	Social Service Workers	2,032	2,214	36,592	16.53	11
12	Dietician					12
13	Food Service Supervisor	3,056	3,184	67,676	21.26	13
14	Head Cook	7,404	8,416	114,941	13.66	14
15	Cook Helpers/Assistants	22,839	24,288	235,584	9.70	15
16	Dishwashers					16
17	Maintenance Workers	2,024	2,080	50,291	24.18	17
18	Housekeepers	5,979	6,212	46,779	7.53	18
19	Laundry	5,403	5,820	48,028	8.25	19
20	Administrator	2,160	2,160	77,176	35.73	20
21	Assistant Administrator					21
22	Other Administrative	5,752	6,040	116,777	19.33	22
23	Office Manager	1,968	2,080	34,765	16.71	23
24	Clerical	2,462	2,462	20,266	8.23	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,046	2,134	44,823	21.00	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	124,213	130,655	\$ 2,060,295 *	\$ 15.77	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	86,400	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,376	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	40	2,354	11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	40	\$ 91,130		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

**Facility Name & ID Number**      **Alden Estates of Evanston**

## **XIX. SUPPORT SCHEDULES**

A. Administrative Salaries			
Name	Function	%	Amount
Michael Gottesman	Administrator	0	\$ 60,552
Danielle Valentino	Administrator	0	16,624
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 77,176
B. Administrative - Other			
Description			Amount
		\$	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$
C. Professional Services			
Vendor/Payee	Type		Amount
AMS	Management Fees	\$	405,068
Bdo Seidman/Blackman-Kallick	Accounting Fees		14,593
Ken Fisch/Barry Greenberg	Legal Fees		18,406
Medifax EDI	Billing Consult		201
First Real Estate Service	Appraisal Fees		3,000
Dana Consulting	401K Plan valuation		724
Joel Michael Investigation	Ownership search		550
Ken Fisch	Legal Fees-Collections		6,967
SMS	Billing Consult		223
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)			\$ 449,732
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance		\$	49,660
Unemployment Compensation Insurance			42,266
FICA Taxes			156,423
Employee Health Insurance			42,796
Employee Meals			24,802
Illinois Municipal Retirement Fund (IMRF)*			
Dental/Life Insurance			1,647
Employee Drug Testing			1,568
Employee Vaccinations			585
401K Match, misc			1,253
Marketing Manager benefits			(2,999)
TOTAL (agree to Schedule V, line 22, col.8)			\$ 318,001
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
		\$	
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee		\$	
Advertising: Employee Recruitment			5,911
Health Care Worker Background Check (Indicate # of checks performed 41 )			286
Surety Bonds			460
Evanston Chamber of Commerce			2,000
IL Health Care Assoc			3,764
Related Party - AMS			235
Less: Public Relations Expense (			
Non-allowable advertising (			
Yellow page advertising (			
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 12,656
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel		\$	
In-State Travel			
Auto/gas/ins expense			2,939
Related Party - AMS			6,511
Seminar Expense			
M. McClaskey			1,143
D. Byars			240
Ass Living seminar			284
Entertainment Expense (			
(agree to Sch. V, line 24, col. 8)			\$ 11,117

**\* Attach copy of IMRF notifications**

**\*\*See instructions.**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1	Plumbing repairs	11/96	1,897	15	\$ 126	126	126	126	126	126	126	\$ 126	\$ 126
2	A/C repairs	6/97	1,720	3									
3	Painting	9/00	3,856	3	1,285	858							
4	Painting	11/02	5,491	3	305	1,830	305	1,526					
5	Painting	11/02	3,511	3	195	1,171	195	974					
6	Painting	1-12/98	7,231	3									
7	Painting>1,500 ytd 1999	7/99	6,140	3	1,023								
8	Pipe Work - Capps	9/03	865	5		96	96	173	173	173	77		
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 30,711		\$ 2,934	\$ 4,081	\$ 722	\$ 2,799	\$ 299	\$ 299	\$ 203	\$ 126	\$ 126

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report?  
If YES, give association name and amount. IL Health Care Assoc \$5,070
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 13,913 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 22,995  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 24,802 Has any meal income been offset against related costs? \_\_\_\_\_ Indicate the amount. \$ n/a
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? 0  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**g. Does the facility transport residents to and from day training?** No  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: BDO Seidman, LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Not yet completed
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

STATE OF ILLINOIS

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 1/1/2005 Report Period Ending: 12/31/2005

Reclassifications - Pg 3 and 4

From line	To line	Amount	Description
2		(24,802)	Employee Meal
	22	24,802	Employee Meal
22		(3,710)	Uniforms
	10	876	Uniforms
	1	1,612	Uniforms
	3	436	Uniforms
	4	369	Uniforms
	6	313	Uniforms
	11	0	Uniforms
	21	104	Uniforms
10		0	Oxygen
	39	0	Oxygen
10		(39,648)	Dart Chart
	23	39,648	Dart Chart
20		(1,304.00)	Employee Background Check
	21	1,304.00	Employee Background Check
		0	Net s/b zero

STATE OF ILLINOIS

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 1/1/2005 Report Period Ending: 12/31/2005

RELATED NURSING HOMES	
Name	City
Note: ANC = Alden Nursing Center	
ANC Lakeland	Chicago
ANC Long Grove	Long Grove
ANC Heather	Harvey
ANC Lincoln Park	Chicago
ANC Northmoor	Chicago
ANC Town Manor	Chicago
ANC Terrace of McHenry	McHenry
ANC Waterford	Aurora
ANC Wentworth	Chicago
ANC Naperville	Naperville
ANC Valley Ridge	Bloomingtondale
ANC Village for Children & Young Adults	Bloomingtondale
ANC Orland Park	Orland Park
ANC Princeton	Chicago
Alden of Old Town East	Bloomingtondale
Alden of Old Town West	Bloomingtondale
Alden Trails	Bloomingtondale
Alden Northshore	Skokie
ANC Des Plaines	Des Plaines
ANC Des Plaines II	Des Plaines
ANC Alma Nelson	Rockford
ANC Park Stratmoor	Rockford
ANC Meadow Park	Rockford
ANC Poplar Creek	Hoffman Estates
ANC Governs Park	Barrington
Alden Gardens of Rockford	Rockford

OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
The Forum Prof. Center	Chicago	Office rental
Prism Health Care	Chicago	Nursing supplies
Forum Extended Care II	Chicago	Pharmacy
Alden Management	Chicago	Management
Alden Estates of Evanston	Evanston	Assisted living
Community Physical Therapy	Wood Dale	Therapy provider
Courts of Waterford	Aurora	Alzheimers unit
Gardens of Waterford	Aurora	Assisted living